



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Principal Office: 511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Utility Address: 511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

When was utility organized? 10/1/1957

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES BYDALEK

Title: CLERK-TREASURER

Office Address:

511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

E-mail Address: vmishicot@lakefield.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK & ASSOCIATES**Title:****Office Address:** SCHENCK & ASSOCIATES
200 S. WASHINGTON ST.
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 8/25/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR CLARENCE MEYER**Title:** CHAIRMAN**Office Address:**511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525 EXT**E-mail Address:** vmishicot@lakefield.net

Name: MR JAMES BYDALEK**Title:** CLERK-TREASURER**Office Address:**511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

Name: MR LAWRENCE HLINAK**Title:** SUPERINTENDENT**Office Address:**511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

IDENTIFICATION AND OWNERSHIP**Names and titles of utility management including manager or superintendent:****Name:** WEB PAGE**Title:****Office Address:**

ADDRESS

MISHICOT, WI 54228-0385

Telephone:**Name of utility commission/committee:** Mishicot Utility Commission**Fax Number:****Names of members of utility commission/committee:**

MR HARVEY DVORAK

MR RANDY HRUDKA

MR WILLIAM KOCH

MR BRIAN REIF

MS CHERYL VALENTA

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO**Provide the following information regarding the provider(s) of contract services:****Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:****Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	176,386	165,826	1
Operating Expenses:			
Operation and Maintenance Expense (401)	73,264	64,152	2
Depreciation Expense (403)	33,926	32,947	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,097	27,943	5
Total Operating Expenses	135,287	125,042	
Net Operating Income	41,099	40,784	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,099	40,784	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	87,404	80,787	9
Miscellaneous Nonoperating Income (421)	142,920	187,382	10
Total Other Income	230,324	268,169	
Total Income	271,423	308,953	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	271,423	308,953	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	46,135	52,921	13
Amortization of Debt Discount and Expense (428)	11,981	11,981	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,451	4,389	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	60,567	69,291	
Net Income	210,856	239,662	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,362,644	2,122,982	19
Balance Transferred from Income (433)	210,856	239,662	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	14,056	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,559,444	2,362,644	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	87,404	4
Total (Acct. 419):	87,404	
Miscellaneous Nonoperating Income (421):		
SEWER DEPT. MUNICIPAL SUBSIDY	80,000	5
NONREGULATED SEWER DEPT. INCOME	62,920	6
Total (Acct. 421):	142,920	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJUST BOND FUND INVESTMENT TO ACTUAL 12-31-99	14,056	10
Total (Acct. 435)--Debit:	14,056	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	176,386	0	0	0	176,386	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	176,386	0	0	0	176,386	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,784,010	1,747,599	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	388,989	355,221	2
Net Utility Plant	1,395,021	1,392,378	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,067,585	3,006,191	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	946,892	882,942	4
Net Nonutility Property	2,120,693	2,123,249	
Investment in Municipality (123)	332,872	313,225	5
Other Investments (124)	37,909	36,193	6
Special Funds (125)	550,464	505,349	7
Total Other Property and Investments	3,041,938	2,978,016	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	224	255	8
Temporary Cash Investments (132)	466,840	522,073	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,673	36,649	11
Other Accounts Receivable (143)	77,114	78,644	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,750	46,726	14
Materials and Supplies (150)	2,636	2,602	15
Prepayments (165)	1,802	4,051	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	596,039	691,000	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	55,910	67,891	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,722	662	20
Total Deferred Debits	61,632	68,553	
Total Assets and Other Debits	5,094,630	5,129,947	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	115,987	115,987	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,559,444	2,362,644	23
Total Proprietary Capital	2,675,431	2,478,631	
LONG-TERM DEBT			
Bonds (221)	810,000	960,000	24
Advances from Municipality (223)	39,119	76,275	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	849,119	1,036,275	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,274	16,086	28
Payables to Municipality (233)	0	5,082	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,847	25,847	31
Interest Accrued (237)	10,382	14,345	32
Other Current and Accrued Liabilities (238)	17,212	15,252	33
Total Current and Accrued Liabilities	69,715	76,612	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,500,365	1,538,429	38
Total Liabilities and Other Credits	5,094,630	5,129,947	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,784,010	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,784,010	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	388,989	0	0	0	9
Total Accumulated Provision	388,989	0	0	0	
Net Utility Plant	1,395,021	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	355,221				355,221	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,926				33,926	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	751				751	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,677	0	0	0	34,677	13
Debits during year						14
Book cost of plant retired	909				909	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	909	0	0	0	909	19
Balance End of Year	388,989	0	0	0	388,989	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.97%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,006,191	65,845	4,451	3,067,585	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,006,191	65,845	4,451	3,067,585	
Less accum. prov. depr. & amort. (122)	882,942	68,401	4,451	946,892	3
Net Nonutility Property	2,123,249	(2,556)	0	2,120,693	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,508	2,466	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies	128	136	6
Total Materials and Supplies	2,636	2,602	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 MORTGAGE REVENUE REFUNDING BONDS	67,891	11,981	55,910	1
Total			55,910	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	115,987	1
Changes during year (explain):		
NONE		2
Balance end of year	115,987	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Mortgage Revenue Refunding Bonds	04/01/1996	09/01/2005	5.30%	810,000	1
Total Bonds (Account 221):				810,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	09/01/1996	03/15/2001	5.25%	39,119	1
Total for Account 223				39,119	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,847	1
Accruals:		
Charged water department expense	28,097	2
Charged electric department expense		3
Charged sewer department expense	3,003	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,100	
Taxes paid during year:		
County, state and local taxes	25,847	6
Social Security taxes	5,001	7
PSC Remainder Assessment	252	8
Other (explain):		
NONE		9
Total payments and other debits	31,100	
Balance end of year	25,847	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Mortgage Revenue Refunding Bonds	16,178	46,135	48,535	13,778	1
Subtotal	16,178	46,135	48,535	13,778	
Advances from Municipality (223)					
State Trust Fund Loan	(1,833)	2,451	4,014	(3,396)	2
Subtotal	(1,833)	2,451	4,014	(3,396)	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	14,345	48,586	52,549	10,382	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	658,044	0	0	880,385	0	1,538,429	1
Add credits during year:							
For Services	808			1,386		2,194	2
For Mains	3,010			3,010		6,020	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				46,278		46,278	5
Balance End of Year	661,862	0	0	838,503	0	1,500,365	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				138,827		138,827	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
DUE FROM TIF DISTRICT	332,872	1
Total (Acct. 123):	332,872	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	37,909	2
Total (Acct. 124):	37,909	
Special Funds (125):		
1996 DEBT SERVICE FUND	149,108	3
WATER DEPT. DEPRECIATION FUND	113,157	4
SEWER DEPT. DEPRECIATION FUND	288,199	5
Total (Acct. 125):	550,464	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,673	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	37,673	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	77,114	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	77,114	
Receivables from Municipality (145):		
WATER AND SEWER ACCOUNTS ON 2000 TAX ROLL	9,750	14
Total (Acct. 145):	9,750	
Prepayments (165):		
PREPAID INSURANCE	901	15
PREPAID INSURANCE SEWER DEPT.	901	16
Total (Acct. 165):	1,802	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
CASH ON HAND	224	18
SEWER DEPT. FACILITY PLAN ENGINEERING FEES	5,498	19
Total (Acct. 183):	5,722	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,765,804	0	0	0	1,765,804	1
Materials and Supplies	2,487	0	0	0	2,487	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	372,105	0	0	0	372,105	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	659,953	0	0	0	659,953	6
Other (specify):						
NONE					0	7
Average Net Rate Base	736,233	0	0	0	736,233	
Net Operating Income	41,099	0	0	0	41,099	8
Net Operating Income as a percent of						
Average Net Rate Base	5.58%	N/A	N/A	N/A	5.58%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	115,987	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,461,044	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,577,031	
Net Income		
Net Income	210,856	5
Percent Return on Proprietary Capital	8.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

Per review:

The 3,010.00 reported as contributions for water mains on page F-17 is broken down as follows:

650.00 of the total was a deferred water main assessment from 1983.

2,360.00 of the total was for special assessments levied in 2000 for service provided to a single family residence that was annexed to the Village in 1999 and served off of an existing water main.

Balance Sheet End-of-Year Account Balances (Page F-18)

183 - cash on hand 12-31-00 224

- sewer dept. engineering fees for wastewater treatment plant long term facilities planning

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 6, 2001

Mr. James Bydalek, Clerk Treasurer
Mishicot Water Utility & Sewer Department
511 East Main Street
P.O. Box 385
Mishicot, WI 54228-0385

2000 Analytical Review DWCCA-3770-PJL

Dear Mr. Bydalek:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain why there are no hydrants reported as added during the year on page W-18, but on page W-8 there is \$5,182 reported for additions during the year for Account 348, Hydrants.
2. During our review, we noted \$224 reported in Account 183 on page F-18 described as cash on hand. Given that cash on hand is usually reported in Account 131 in the balance sheet, please explain why those dollars are in Account 183.
3. Given that it is explained in the footnotes of the Water Mains schedule on page W-15 that the water main extensions were paid for by the utility, please explain the source of the \$3,010 reported as contributions for water mains on page F-17.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Legee
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3770.doc

FINANCIAL SECTION FOOTNOTES

Reply received 8/1/1:

-----Original Message-----

From: Village of Mishicot [mailto:vmishicot@lakefield.net]

Sent: Wednesday, August 01, 2001 11:53 AM

To: leegep@psc.state.wi.us

Subject: 2000 Analytical Review

August 1, 2001

Dear Mr. Leege:

In answer to your recent letter with questions on the 2000 annual report for the Mishicot Water Utility I offer the following comments:

1. The 5,182.00 reported on page W-8 for hydrant additions was for changes to hydrant elevations as a result of street reconstruction.

2. In the future I will report cash on hand in the correct Account 131.

3. The 3,010.00 reported as contributions for water mains on page F-17 is broken down as follows:

650.00 of the total was a deferred water main assessment from 1983.

2,360.00 of the total was for special assessments levied in 2000 for service provided to a single family residence that was annexed to the Village in 1999 and served off of an existing water main.

I apologize for any inconvenience I may have caused you during your review. Should you have any further questions please don't hesitate to contact me.

Sincerely,

James Bydalek

Village Clerk-Treasurer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	170,611	1
Total Sales of Water	170,611	
Other Operating Revenues		
Forfeited Discounts (470)	1,170	2
Other Water Revenues (474)	4,605	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,775	
Total Operating Revenues	176,386	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,370	5
General Operating Expenses (680-690)	32,894	6
Total Operation and Maintenance Expenses	73,264	
Other Operating Expenses		
Depreciation Expense (403)	33,926	7
Amortization Expense (404)		8
Taxes (408)	28,097	9
Total Other Operating Expenses	62,023	
Total Operating Expenses	135,287	
NET OPERATING INCOME	41,099	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	504	24,743	62,783	4
Commercial	91	20,122	36,923	5
Industrial				6
Total Metered Sales to General Customers (461)	595	44,865	99,706	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		57,486	8
Other Sales to Public Authorities (464)	15	1,824	5,971	9
Sales to Irrigation Customers (465)	16	1,076	7,448	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	627	47,765	170,611	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	57,486	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	57,486	
Forfeited Discounts (470):		
Customer late payment charges	1,170	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,170	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,805	7
Other (specify):		
WATER TOWER ANTENNA RENTAL	2,800	8
Total Other Water Revenues (474)	4,605	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,636	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,441	3
Chemicals (630)	2,945	4
Supplies and Expenses (640)	5,560	5
Repairs of Water Plant (650)	11,788	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	40,370	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,334	8
Office Supplies and Expenses (681)	1,301	9
Outside Services Employed (682)	1,375	10
Insurance Expense (684)	7,147	11
Employees Pensions and Benefits (686)	12,127	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	610	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	32,894	
Total Operation and Maintenance Expenses	73,264	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,847	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		503	2
Net property tax equivalent		25,344	
Social Security		2,501	3
PSC Remainder Assessment		252	4
Other (specify): NONE			5
Total tax expense		28,097	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250450				3
County tax rate	mills		7.736030				4
Local tax rate	mills		5.677370				5
School tax rate	mills		10.349310				6
Voc. school tax rate	mills		2.096250				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.109410				10
Less: state credit	mills		1.727860				11
Net tax rate	mills		24.381550				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.677370				14
Combined School Tax Rate	mills		12.445560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.122930				17
Total Tax Rate	mills		26.109410				18
Ratio of Local and School Tax to Total	dec.		0.694115				19
Total tax net of state credit	mills		24.381550				20
Net Local and School Tax Rate	mills		16.923597				21
Utility Plant, Jan. 1	\$	1,747,599	1,747,599				22
Materials & Supplies	\$	2,466	2,466				23
Subtotal	\$	1,750,065	1,750,065				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,750,065	1,750,065				26
Assessment Ratio	dec.		0.798549				27
Assessed Value	\$	1,397,513	1,397,513				28
Net Local & School Rate	mills		16.923597				29
Tax Equiv. Computed for Current Year	\$	23,651	23,651				30
Tax Equivalent per 1994 PSC Report	\$	25,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	25,847					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	230	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,853		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	76,213	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	77,177		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	125,877		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	203,054	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	7,406		22
Water Treatment Equipment (332)	35,121		23
Total Water Treatment Plant	42,527	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,684		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	230	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,853	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			72,360	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	76,213	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,177	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			125,877	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	203,054	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			7,406	22
Water Treatment Equipment (332)			35,121	23
Total Water Treatment Plant	0	0	42,527	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,684	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,212		26
Transmission and Distribution Mains (343)	947,382	25,562	27
Fire Mains (344)	0		28
Services (345)	155,221	1,951	29
Meters (346)	74,371	4,625	30
Hydrants (348)	89,433	5,182	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,422,303	37,320	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,272		38
Other Tangible Property (390)	0		39
Total General Plant	3,272	0	
Total utility plant in service directly assignable	1,747,599	37,320	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,747,599	37,320	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			154,212	26
Transmission and Distribution Mains (343)			972,944	27
Fire Mains (344)			0	28
Services (345)			157,172	29
Meters (346)	909		78,087	30
Hydrants (348)			94,615	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	909	0	1,458,714	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			3,272	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	3,272	
Total utility plant in service directly assignable	909	0	1,784,010	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	909	0	1,784,010	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,130	4,130	1
February			3,773	3,773	2
March			3,835	3,835	3
April			4,465	4,465	4
May			4,812	4,812	5
June			5,165	5,165	6
July			5,499	5,499	7
August			5,295	5,295	8
September			4,804	4,804	9
October			4,449	4,449	10
November			3,967	3,967	11
December			3,926	3,926	12
Total for year	0	0	54,120	54,120	
Less: Measured or estimated water used in main flushing and water treatment during year				1,256	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				52,864	16
Less: Water sold				47,765	17
Losses and unaccounted for				5,099	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				396	21
Date of maximum: 4/11/2000					22
Cause of maximum:					23
watermain break					
Minimum gallons pumped by all methods in any one day during reporting year				81	24
Date of minimum: 3/9/2000					25
Total KWH used for pumping for the year				85,777	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
309 WASHINGTON STREET	1	202	12	684,000	Yes	1
904 STEINER DRIVE	2	130	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	001	002	003	1
Location	WELL 1	WELL 1	WELL 2	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE	AURORA	JACUZZI	5
Year Installed	1997	1957	1984	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	475	500	8
Pump Motor or Standby Engine Mfr	LAYNE	LOUIS ALLIS	G.E.	10
Year Installed	1997	1957	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	25	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	004			14
Location	WELL 2			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	30			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1957	1984	1957	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	160	146	160	10
				11
Total capacity in gallons	50,000	75,000	20,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.4320	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1984		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	146		10
			11
Total capacity in gallons	20,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,054	0	0	0	1,054
M	D	6.000	22,111	0	0	0	22,111
P	D	6.000	6,117	0	0	0	6,117
M	D	8.000	7,309	0	0	0	7,309
P	D	8.000	16,423	70	0	0	16,493
M	D	10.000	89	0	0	0	89
P	D	10.000	8,487	220	0	0	8,707
Total Within Municipality			61,590	290	0	0	61,880
Total Utility			61,590	290	0	0	61,880

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	274	0	0	0	274		1
M	1.000	284	3	0	0	287		2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	7	0	0	0	7		5
M	3.000	3	0	0	0	3		6
M	4.000	3	0	0	0	3		7
P	6.000	1	0	0	0	1		8
Total Utility		577	3	0	0	580	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	859	72	49	(43)	839	70	1
1.000	9	0	0	0	9	0	2
1.500	37	1	2	2	38	5	3
2.000	5	1	1	0	5	3	4
3.000	5	0	0	0	5	5	5
6.000	3	0	0	0	3	1	6
Total:	918	74	52	(41)	899	84	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	504	58	0	9	0	268	839	1
1.000	0	7	0	2	0	0	9	2
1.500	0	36	0	1	0	1	38	3
2.000	0	2	0	2	0	1	5	4
3.000	0	2	0	3	0	0	5	5
6.000	0	0	0	0	2	1	3	6
Total:	504	105	0	17	2	271	899	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	100				100	2
Total Fire Hydrants	100	0	0	0	100	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	146
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

620 - increase in electric rates
650 - 5 total watermain breaks, one difficult break cost 5,364 itself
684 - increase in insurance costs

Water Utility Plant in Service (Page W-08)

343 - 1 new 8" valve manhole, 1 new 10" valve manhole, 220' of new 10" plastic watermain, 70' of new 8" plastic watermain
345 - 3 new 1" services
346 - new meters and retirements
348 - 1 new hydrant installation

Per review:

The 5,182.00 reported on page W-8 for hydrant additions was for changes to hydrant elevations as a result of street reconstruction.

Water Mains (Page W-15)

Watermain extensions were stubs installed prior to street reconstruction and were paid for by the water utility.

Water Services (Page W-16)

1 new 3/4" service was financed with special assessments totaling 750 water and 750 sewer
2 new 3/4" services installed due to new street construction and water and sewer hookup charges are deferred until services are use

Meters (Page W-17)

decrease of 43 3/4" meters was to adjust total to actual 12-31-00
increase of 2 inch and one half meters was to adjust total to actual 12-31-00

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	217,356	1
Total Sewage Operating Revenues	217,356	
Other Operating Revenues		
Forfeited Discounts (631)	2,972	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,247	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	46,278	7
Total Other Operating Revenues	50,497	
Total Operating Revenues	267,853	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	38,091	8
Maintenance Expenses (831-834)	52,669	9
Customer Accounting & Collection Expenses (840-843)	7,486	10
Administrative and General Expenses (850-857)	34,533	11
Total Operation and Maintenance Expenses	132,779	
Other Operating Expenses		
Depreciation Expense (403)	69,151	12
Amortization Expense (404)		13
Taxes (408)	3,003	14
Total Other Operating Expenses	72,154	
Total Operating Expenses	204,933	
NET OPERATING INCOME	62,920	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	54	259	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	1	54	259	
Measured Service to General Customers (622)				
Residential Revenues	503	23,207	114,043	5
Commercial Revenues	89	19,777	94,899	6
Industrial Revenues				7
Revenues from Public Authorities	12	1,693	8,155	8
Total Measured Service to General Customers (622)	604	44,677	217,097	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	605	44,731	217,356	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,972	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,972	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM SEWAGE PROPERTY	1,247	5
Total Rent from Sewerage Property (634)	1,247	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANTS	46,278	7
Total Amortization of Construction Grants (636)	46,278	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	12,464	1
Power and Fuel for Pumping (821)	7,709	2
Power and Fuel for Aeration Equipment (822)	9,220	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	8,698	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	38,091	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	21,182	11
Maintenance of Collection System Pumping Equipment (832)	20,460	12
Maintenance of Treatment and Disposal Plant Equipment (833)	4,121	13
Maintenance of General Plant Structures and Equipment (834)	6,906	14
Total Maintenance Expenses	52,669	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	6,850	15
Flat Rate Inspections (841)		16
Meter Reading (842)	636	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	7,486	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,687	19
Office Supplies and Expenses (851)	1,245	20
Outside Services Employed (852)	1,375	21
Insurance Expense (853)	7,147	22
Employees Pensions and Benefits (854)	12,178	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	9,901	25
Rents (857)		26
Total Administrative and General Expenses	34,533	
Total Operation and Maintenance Expenses	132,779	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,500	1
Local and School Tax Equivalent on Meters Charged by Water Department		503	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		3,003	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	230	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	21,555		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	144,902	7,793	6
Collecting Mains and Accessories (313)	1,053,760	27,983	7
Interceptor Mains and Accessories (314)	249,316		8
Force Mains (315)	84,862		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,554,395	35,776	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	2,776		11
Structures and Improvements (321)	202,577	10,767	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	196,760	12,759	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	402,113	23,526	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	27,059		17
Structures and Improvements (331)	13,732		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	483,723		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	18,342		26
Outfall Sewer Pipes (340)	61,710		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	230	
COLLECTION SYSTEM				
Land and Land Rights (310)			21,555	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			152,695	6
Collecting Mains and Accessories (313)	540		1,081,203	7
Interceptor Mains and Accessories (314)			249,316	8
Force Mains (315)			84,862	9
Other Collecting System Equipment (316)			0	10
Total Collection System	540	0	1,589,631	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			2,776	11
Structures and Improvements (321)			213,344	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			209,519	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	425,639	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			27,059	17
Structures and Improvements (331)			13,732	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			483,723	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			18,342	26
Outfall Sewer Pipes (340)			61,710	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	244,211		28
Total Treatment and Disposal Plant	848,777	0	
GENERAL PLANT			
Land and Land Rights (370)	2,435		29
Structures and Improvements (371)	73,434		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	64,807	6,544	34
Other Tangible Property (390)	0		35
Total General Plant	140,676	6,544	
Total utility plant in service directly assignable	2,946,191	65,846	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,946,191	65,846	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			244,211	28
Total Treatment and Disposal Plant	0	0	848,777	
GENERAL PLANT				
Land and Land Rights (370)			2,435	29
Structures and Improvements (371)			73,434	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			0	33
Other General Equipment (379)	3,912		67,439	34
Other Tangible Property (390)			0	35
Total General Plant	3,912	0	143,308	
Total utility plant in service directly assignable	4,452	0	3,007,585	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	4,452	0	3,007,585	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	568	3	0	0	571		1
Sewer	6.000	5	0	0	0	5		2
Total Utility		573	3	0	0	576	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	3,050	0	0	0	3,050	1
8.000	59,228	272	0	0	59,500	2
10.000	3,576	0	0	0	3,576	3
12.000	10,328	0	0	0	10,328	4
Total Utility	76,182	272	0	0	76,454	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page N-07)

312 - 3 new 4" services

321 - cost to raise lift station # 4

313 - 272' new 8" main S. State St., 2 new manholes, and retirement of
rebuilt manhole

379 - new fecal coliform incubator 1,407, new BOD incubator 2,475, new
sewage sampler controller 2,661

323 - emergency generator installation at lift station # 5
